REMARKS/ARGUMENTS

The amendments provided delete multiple dependencies, and add no new matter.

The Commissioner is hereby authorized to charge any underpayment of fees associated with this communication, including any necessary fees for extensions of time, or credit any overpayment to Deposit Account No. 50-0815, order number SEEK-006.

By:

Respectfully submitted,

BOZICEVIC, FIELD & FRANCIS LLP

Date: October 19, 2005

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